



THE COMMONWEALTH OF MASSACHUSETTS
Public Employee Retirement Administration Commission
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**INSTRUCTIONS FOR SUBMITTING YOUR ANNUAL STATEMENT OF
EARNED INCOME (91A)**

Enclosed is PERAC Form 91A, Annual Statement of Earned Income, which **must** be completed **in its entirety** by each disability retiree, and filed by **April 15** with **PERAC**. You **must** submit the Statement via mail services (regular, certified, FedEx, etc.); a fax **will not** be accepted. **THESE DOCUMENTS SHOULD NOT BE SENT TO YOUR RETIREMENT BOARD – THEY MUST BE SUBMITTED DIRECTLY TO PERAC FOR PROCESSING.**

1. Complete the Annual Statement of Earned Income by answering **every** question. Before returning the form to PERAC, make sure you review it carefully, and make sure nothing is omitted, especially your signature on PAGE TWO.
2. **Attach all requested documents**, then forward the completed form and attachments in the enclosed self-addressed envelope by **April 15**. Before sealing your blue envelope, please take the time to go over the checklist on the backside of the envelope. **In addition, it is extremely important that you keep a copy of your completed Annual Statement of Earned Income and related tax forms for your records.**
3. If you (or your accountant) have requested an extension of time to file your **Federal** Income Tax return with the **IRS**, you **must** provide PERAC with a copy of the extension request by **April 15**. Once your **Federal** Tax return is completed, **you must then forward a copy to PERAC along with the rest of the required documents.**

Please note that the top of your Annual Statement of Earned Income form contains personal information that PERAC currently has on file (name, address, ssn, etc.). Please review all of this information carefully and make any changes or additions in the appropriate space on PAGE TWO of the form.

FAILURE TO FILE THE ANNUAL STATEMENT OF EARNED INCOME, AND TO SUBMIT THE OTHER DOCUMENTS REQUIRED BY PERAC, WILL RESULT IN THE TERMINATION OF YOUR RETIREMENT ALLOWANCE.

G.L. c. 32, § 91A provides:

"Every person pensioned or retired under any general or special law for disability, including accidental disability, shall in each year on or before April fifteenth subscribe, under the penalties of perjury, and file with the commission (Public Employee Retirement Administration Commission) a statement, in such form as the commission shall prescribe, certifying the full amount of his earnings from earned income during the preceding year. Such pensioned or retired person shall annually submit to the commission all pertinent W-2 forms, 1099 forms, other requested tax forms and proof of income, and any other documentation requested by the commission. Said forms and information shall be submitted on or before April fifteenth of each year. "